

EXHIBIT A

Page 1 of 3

November 18, 2005

Sina Toussi, Esq. Skadden, Arps, Slate, Meagher & Flom LLP Four Times Square New York, New York 10036	VIA E-MAIL to stoussi@skadden.com with exhibits
Delphi Corporation World Headquarters 5725 Delphi Drive Troy, Michigan 48098-2815	VIA FACSIMILE to (248) 813-2499 with exhibits
Mr. Everett W. Montgomery, Jr. Global Commodity Team Manager, Plastic Components Delphi Automotive Systems M/C 462-394-104 8750 Hague Road Indianapolis, IN 46256	VIA E-MAIL to Everett.W.Montgomery@delphi.com with exhibits

To Mr. Montgomery, Delphi, and its counsel Sina Toussi:

I am writing on behalf of my company, **Lorentson Manufacturing Company Southwest, Inc.** ("Lorentson-Southwest"). As of the petition date, Delphi Automotive Systems (the "Debtor") owed a total of \$425,067.13¹ to Lorentson-Southwest for goods supplied to the Debtor by Lorentson-Southwest in the months prior to the bankruptcy filing (see Exhibit A enclosed herewith).

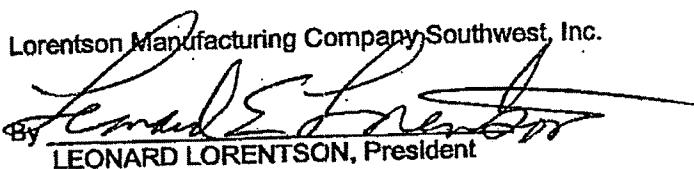
Lorentson-Southwest currently owes \$105,650.00 to the Debtor for goods supplied pre-petition, as detailed in Exhibit B enclosed herewith, and is entitled to setoff or recoupment with respect to such amount. Accordingly, Lorentson-Southwest placed the Debtor's pre-petition invoices on administrative hold pending completion of its investigation and completion of the setoff review process described in the Court's DIP financing order entered on October 28, 2005.

In order to avoid unnecessary costs and delays Lorentson-Southwest would like the Debtor's consent to such setoff and agreement to prepare a joint motion for approval of such setoff.

Please contact me, or my counsel Jeannette Eisan Hinshaw, as soon as possible to inform me whether the Debtor is willing to consent to the proposed setoff.

Sincerely,

Lorentson Manufacturing Company Southwest, Inc.



By Leonard E. Lorentson
LEONARD LORENTSON, President

¹ This number is subject to further review, and will be subject to various adjustments as the bankruptcy case proceeds.

EXHIBIT APage 2 of 3**Hinshaw, Jeannette**

From: Hinshaw, Jeannette
Sent: Friday, November 18, 2005 6:03 PM
To: 'stoussi@skadden.com'; 'everett.w.montgomery@delphi.com'
Subject: DELPHI-LORENTSON-setoff
Attachments: DELPHI-LOR.SW-SETOFF; DELPHI-LOR.KOK.-SETOFF

I send the attached documents on behalf of my client, Lorentson Southwest and Lorentson Kokomo.

Pursuant to the Court's DIP financing order entered on October 28, 2005 (specifically, paragraph 18 thereof), please find attached requests for setoff by Lorentson Southwest and Lorentson Kokomo. The DIP financing order provides that Delphi is to respond to all setoff requests within 10 business days of receiving same; accordingly, I would expect to receive Delphi's response to the attached setoff requests by no later than December 6, 2005.

Invoices to support the amount claimed to be owed by Delphi will be provided upon request.

Jeannette Eisan Hinshaw, Esq.
Bose McKinney & Evans LLP
135 N. Pennsylvania St., Suite 2700
Indianapolis, Indiana 46204
direct telephone: 317-684-5296
direct fax: 317-223-0296
copy center fax: 317-684-5173
email: jhinshaw@boselaw.com

Visit our website at www.boselaw.com
To view biographies click on "Our People"

EXHIBIT A
Page 3 of 3

MEMORY TRANSMISSION REPORT

TIME : 2005-NOV-18 06:04PM
 TEL NUMBER : +13176845173
 NAME : BOSE MCKINNEY EVANS

FILE NUMBER : 960
 DATE : NOV-18 06:02PM
 TO : 877#1#157#12488132499
 DOCUMENT PAGES : 009
 START TIME : NOV-18 06:02PM
 END TIME : NOV-18 06:04PM
 SENT PAGES : 009
 STATUS : OK

FILE NUMBER : 960

*** SUCCESSFUL TX NOTICE ***

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

Jeannette Eisan Hinshaw
 Downtown Office
 Direct Dial (317) 684-5296
 E-Mail: JHinshaw@boselaw.com

FAX COVER SHEETDate: 11/18/05Time: 6:00 p.m.

From: Jeannette Eisan Hinshaw

(317) 684-5296

CONFIDENTIALITY NOTICE: The materials enclosed with this facsimile transmission are private and confidential and are the property of the sender. The information contained in the material is privileged and is intended only for the use of the individual(s) or entity(ies) named below. If you are not the intended recipient, be advised that any unauthorized disclosure, copying, distributing or the taking of any action in reliance on the contents of this telecopy is strictly prohibited. If you have received this facsimile transmission in error, please immediately notify us by telephone to arrange for return of the forwarded documents to us.

To: Delphi World Headquarters Fax No: (248) 813-2499

To: _____ Fax No: _____

To: _____ Fax No: _____

User No. 877 Client/Matter No. 1-157 Return to _____

No. of pages transmitted (including cover sheet): 9 Operator's initials _____

MESSAGE: Re: Delphi, supplier Lorentson-Southwest

If you experience any problems in receiving any of these pages, please call the Copy Center as soon as possible at 317-684-5144. Thank you.

331622